## AMENDMENTS TO THE CLAIMS

1. (Currently amended) A sound-absorbing material, wherein:	
(a) a non-woven fabric with a mass per unit area of 150 to 800 g/m² and a bulk density	of
0.01 to 0.2 g/cm <sup>3</sup> and (b) a surface material with an air permeability of not more than 50	
cc/cm <sup>2</sup> /sec measured according to ЛS L-1096 are layered, and	
wherein the surface material(a) the non-woven fabric is a needle-punched non-woven	
fabric, and	
(b) is a spun bonded non-woven fabric or a wet-laid non-woven staple fabric.	

- 2. (Previously presented) The sound-absorbing material according to claim 1, wherein the non-woven fabric (a) is a fabric in which a thermoplastic staple fiber and a heat resistant staple fiber with an LOI value of not less than 25 are intertwisted.
- 3. (Original) The sound-absorbing material according to claim 2, wherein the weight ratio of the thermoplastic staple fiber and the heat resistant staple fiber is in a range of 95:5 to 55:45.
- 4. (Original) The sound-absorbing material according to claim 2, wherein the weight ratio of the thermoplastic staple fiber and the heat resistant staple fiber is in a range of 85:15 to 55:45.
- 5. (Previously presented) The sound-absorbing material according to claim 2, wherein the thermoplastic staple fiber is at least one kind of staple fiber selected from the group consisting of a polyester fiber, a polypropylene fiber and a nylon fiber.
- 6. (Previously presented) The sound-absorbing material according to claim 2, wherein the heat resistant staple fiber is at least one kind of staple fiber selected from the group consisting of an aramid fiber, a polyphenylene sulfide fiber, a polybenzoxazole fiber, a polybenzothiazole fiber, a polybenzimidazole fiber, a polyether ether ketone fiber, a polyarylate fiber, a polyimide fiber, a fluoride fiber and a flame resistant fiber.

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7. (Previously presented) The sound-absorbing material according to claim 2, wherein the thermoplastic staple fiber is a polyester staple fiber and the heat resistant staple fiber is an aramid staple fiber.

## 8-9. (Cancelled)

- 10. (Previously presented) The sound-absorbing material according to claim 1, wherein the wet-laid non-woven fabric is comprised of a heat resistant staple fiber with an LOI value of not less than 25.
- 11. (Previously presented) The sound-absorbing material according to claim 1, wherein the wet-laid non-woven fabric is comprised of a heat resistant staple fiber with an LOI value of not less than 25 and a silicate mineral.
- 12. (Original) The sound-absorbing material according to claim 11, wherein the silicate mineral is mica.
- 13. (Previously presented) The sound-absorbing material according to claim 10, wherein the heat resistant staple fiber is an aramid staple fiber.
- 14. (Previously presented) The sound-absorbing material according to claim 1, wherein the surface material (b) has a dust generation number of not more than 500 particles/0.1 ft<sup>3</sup> of particles with a diameter of not less than 0.3  $\mu$ m measured by the tumbling method according to JIS B-9923 6.2(1.2).
- 15. (Previously presented) The sound-absorbing material according to claim 1, wherein the non-woven fabric (a) and the surface material (b) are comprised of the same kind of synthetic fiber.

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16. (Previously presented) The sound-absorbing material according to claim 1, wherein the

non-woven fabric (a) and the surface material (b) are layered by bonding, and the number of the

bonding points of the non-woven fabric and the surface material is not more than 30 points/cm<sup>2</sup>,

and the ratio of the total surface area of the bonding points to the total surface area of the

bonding points and the non-bonding points is not more than 30%.

17. (Previously presented) The sound-absorbing material according to claim 1, wherein the

non-woven fabric (a) is in the shape of a polyhedron and the surface material (b) is layered on

two or more faces of the polyhedron.

18. (Previously presented) The sound-absorbing material according to claim 17, wherein the

non-woven fabric (a) is in the shape of a hexahedron and the surface material (b) is layered on

both side faces of the hexahedron.

19. (Previously presented) The sound-absorbing material according to claim 1, wherein the

non-woven fabric (a) is in the shape of a column or a cylinder and the surface material (b) is

layered on the curved face of the column or the cylinder.

20. (Previously presented) The sound-absorbing material according to claim 1 having a

multilayer structure comprising at least one or more layers of each of the non-woven fabric (a)

and the surface material (b), wherein the both layers are united.

21. (Previously presented) The sound-absorbing material according to claim 1, which is used

as a vehicle interior material or a vehicle exterior material.

22. (Previously presented) The sound-absorbing material according to claim 1, which is used

as a sound-absorbing material for a lawn mower.

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23. (Previously presented) The sound-absorbing material according to claim 1, which is used as a sound-absorbing material for a breaker.